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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:

NW VALLEY HOLDINGS LLC,

Debtor.

Case No.: BK-S-15-10116-abl
Chapter: 11

Appeal Reference No. 15-36

**STATEMENT OF ELECTION TO HAVE APPEAL HEARD BY DISTRICT COURT
INSTEAD OF BANKRUPTCY APPELLATE PANEL PURSUANT TO 28 U.S.C. §
158(c)(1)(B)**

Pursuant to 28 U.S.C. § 158(c)(1)(B), Rules 8001 and 8005 of the Federal Rules of Bankruptcy Procedure, and Rule 8001 of the Local Rules of the Bankruptcy Practice for the U.S. District Court for the District of Nevada, Appellee, Kyle Entity Holdings, LLC, hereby elects to have the appeal from the *Order Sustaining Joint Objection to the KHI Trusts' Proof of Claim No. 1-1 and, in the Alternative, Motion to Estimate the Claim* [ECF No. 180], heard by the United States District Court for the District of Nevada, rather than by the United States Bankruptcy Appellate Panel for the Ninth Circuit (the "BAP"). Notice of this election will also be filed with the BAP to the extent that a BAP case number is assigned and the appeal docketed.

Dated as of September 30, 2015.

GARMAN TURNER GORDON

/s/ Talitha Gray Kozlowski
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